

**Fill in this information to identify the case:**Debtor name **Franchise Services of North America Inc.**United States Bankruptcy Court for the: **SOUTHERN DISTRICT OF MISSISSIPPI**Case number (if known): **17-02316-ee**☐ Check if this is an amended filing**Official Form 204****Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders****12/15**

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Macquarie Capital 125 West 55 Street New York, NY 10019	Kevin H. Marino, Esq.  (973) 824-8425 (fax)	Professional Services	Disputed			\$2,500,000.00
RJ Young 809 Division Street Nashville, TN 37203	(615) 515-7533 (fax)	Services	Contingent Unliquidated Disputed			\$1,100,000.00
Macquarie Capital 125 West 55 Street New York, NY 10019	Kevin H. Marino, Esq.  (973) 824-8425	Professional Services	Disputed			\$500,000.00
David M. Mitchell 100 Forest Avenue Glen Ridge, NJ 07028	William F. Ray, Esq.  (601) 965-1901 (fax)	Breach of Contract	Contingent Unliquidated Disputed			\$450,000.00
Stikeman Elliott 445 Park Avenue 7th Floor New York, NY 10022	(212) 371-7087 (fax)	Professional Services	Disputed			\$389,963.31
Osler, Hoskin & Harcourt TransCanada Tower 450 1st St. SW, Ste 2500 Calgary, Alberta T2P 5H1	(403) 260-7024 (fax)	Professional Services				\$351,379.58
Edinger Associates, PLLC 1875 I Street, NW Suite 500 Washington, DC 20006	(202) 747-1691 (fax)	Professional Services	Disputed			\$291,354.95

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Daniel Raymond Boland 8 Oakleigh Court Norwalk, CT 06853	Kevin H. Marino, Esq.  (973) 824-8425 (fax)	Advancement Demand	Contingent Unliquidated Disputed			\$276,816.36
Michael John Silverton 508 W 24th St 7N New York, NY 10011-1103	Kevin H. Marino, Esq.  (973) 824-8425 (fax)	Advancement Demand	Contingent Unliquidated Disputed			\$276,816.36
Horne LLP 1020 Highland Colony Parkw Suite 400 Ridgeland, MS 39157	  (615) 810-8009 (fax)	Professional Services				\$86,850.00
J. Michael Linn 1121 N. Halifax Daytona Beach, FL 32118	W. Thomas McCraney III  (601) 510-2939 (fax)	Breach of Contract				\$50,000.00
Robert M. Barton 15234 Merlinglen Pl Lithia, FL 35547-3901	W. Thomas McCraney III  (601) 510-2939 (fax)	Breach of Contract				\$50,000.00
Young Conaway Stargatt 1000 North King Street Wilmington, DE 19899-0391	  (302) 571-1253 (fax)	Professional Services	Disputed			\$37,372.18
TSD Rental, LLC Attn: Charles Grieco 1620-1650 Turnpike St. North Andover, MA 01845	Charles Grieco  (978) 794-1455 (fax)	Services				\$25,542.62
State of Nevada Dept of Taxation 1150 College Pkwy No. 115 Carson City, NV 89706	  (775) 684-2020 (fax)	Taxes	Disputed			\$24,917.17
Canada Revenue Agency 875 Heron Road Ottawa, Ontario	  (613) 952-3845 (fax)	Taxes	Disputed Subject to Setoff			\$23,362.95
Horn & Payne, PLLC 1300 Highway 51 Madison, MS 39110	  (601) 853-2878 (fax)	Professional Services				\$13,051.25

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Mississippi Mediation & A P. O. Box 2251 Jackson, MS 39225-2251	(601) 969-5582 (fax)	Robert Sneed - Arbitrator				\$12,000.00
State of Michigan Dept. of Treasury PO Box 77000 Detroit, MI 48277-2000	(517) 272-5561 (fax)	Taxes	Disputed			\$10,838.85
DE Secretary of State PO Box 5509 Binghamton, NY 13902-5509	(302) 739-3812 (fax)	Taxes				\$9,520.00